

READER'S GUIDE AND DOCUMENTS RELATING TO THE BIENNIAL FINANCIAL PLAN

The purpose of this document is to provide useful, concise information about Chesterfield County financial plans and operations to residents, elected officials, and interested parties. The Biennial Financial Plan is organized along functional lines and includes a narrative discussion of each department's major objectives, operating plans (including accomplishments and issues), and any significant changes in operations. Each narrative provides a breakdown of expenditures by personnel, operating, and capital allocations, and includes the number of full-time positions in each department. In addition, each narrative includes performance measurement information for selected department goals and objectives. In most cases historical data is included along with a stated performance target, benchmarks, and supporting initiatives.

In addition, this document includes the county's Capital Improvement Program (CIP). The CIP, revised annually, proposes the acquisition, development, enhancement or replacement of public facilities to serve county citizens. The CIP depicts the arrangement of selected projects in priority order and establishes cost estimates and anticipated funding sources. The CIP also incorporates the County's three-year Technology Improvement Program (TIP). The TIP is also revised annually and depicts technology projects in priority order. The Utilities CIP and the Schools CIP are also detailed in this plan.

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For a complete listing of budget topics, please refer to the Table of Contents. For an alphabetical listing, by department/program, please see Index.

DOCUMENTS RELATED TO THE BIENNIAL FINANCIAL PLAN

In addition to the Biennial Financial Plan, the County prepares several other documents which relate to county operations and finances. These include:

County's Strategic Plan Performance Report – This report consolidates and communicates the results of the County's efforts to accomplish its strategic goals and objectives. The County's performance system is centered around the customer and the employee as well as process and financial perspectives. The results are presented in easy-to-read graphs so trends can be readily visualized. Each performance measurement also has an established target or stretch goal, to encourage continuous improvement.

School Budget - This document details the School Board operations and funding requests.

Comprehensive Annual Financial Report - This document presents the County's financial statements at June 30 of each year. This report is prepared by the Accounting Department in accordance with Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB), and the Auditor of Public Accounts of the Commonwealth of Virginia standards. This report is subject to an annual audit by an independent accounting firm.

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Classification and Compensation Plan - This document provides information on personnel related transactions, and includes a salary schedule for authorized positions.